

# OTHER SUPPLEMENTARY INFORMATION



## NON-MAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Funds of material significance are presented separately in these combining statements. All other funds are included under the description "Other Special Revenue Funds."

The following funds are used to account for welfare assistance and administration and other welfare-related entitlement programs:

- County Welfare Administration
- State and Federal Welfare Assistance
- Federal Food Stamp Program
- Medicaid Indigent Care Trust

The following funds are used to account for transportation and motor vehicle related programs:

- Bureau of Motor Vehicles Commission
- Primary Road and Street

The following funds are used to account for health and environmental programs:

- Health and Environmental Programs
- Patients Compensation Fund

The following funds are used to receive and distribute certain revenues to the proper sources:

- State Gaming Fund
- Bureau of Motor Vehicles Holding Account
- Student Loan Program

### DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources and payment of bond principal and interest from component units that are both corporate and politic and have the legal authority to issue bonds to finance certain improvements within the State of Indiana.

**Indiana Transportation Finance Authority Highway Bond Fund** - This fund accounts for the debt service associated with the financing of improvements for highway road and bridge projects that are managed by the Indiana Department of Transportation.

**Indiana Transportation Finance Authority Aviation Technology Bond Fund** - This fund accounts for the debt service associated with the financing of a portion of the costs of the Aviation Technology Center located at Indianapolis International Airport.

**Indiana Transportation Finance Authority Airport Facilities Revenue Bond Fund** - This fund accounts for the debt service associated with the financing of improvements for airport or aviation-related property or facilities, including the acquisition of real estate.

## NON-MAJOR GOVERNMENTAL FUNDS

### CAPITAL PROJECTS FUNDS

Capital project funds account for financial resources to be used by the State for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

**Post War Construction Fund** - This fund accounts for new construction, rehabilitation and preventative maintenance of penal, benevolent and charitable institutions of the state.

**Indiana Transportation Finance Authority Highway Revenue Bond Fund** - This fund accounts for the financing of improvements for highway road and bridge projects that are managed by the Indiana Department of Transportation.

### PERMANENT FUNDS

Permanent Funds account for resources of the State that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support State programs.

**Common School Fund** - The interest of the Common School Fund is annually appropriated for the purpose of making loans to school corporations for Capital Projects.

**Veterans' Memorial School Construction Fund** - This fund is used for the construction, remodeling, or repair of school buildings and classrooms.

**State of Indiana**  
**Balance Sheet**  
**Non-Major Governmental Funds**  
**June 30, 2002**  
(amounts expressed in thousands)

	Non-Major Special Revenue Funds	Non-Major Debt Service Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Total
<b>Assets:</b>					
Cash, cash equivalents and investments-unrestricted	\$ 1,298,236	\$ 11,806	\$ 126,345	\$ 180,512	\$ 1,616,899
Securities lending collateral	367,030	-	-	150,000	517,030
Receivables:					
Taxes (net of allowance for uncollectible accounts)	260,501	-	1,318	-	261,819
Accounts	19,950	-	-	-	19,950
Grants	57,267	-	547	-	57,814
Interest	851	16	244	-	1,111
Interfund loans	935	-	-	-	935
Prepaid expenditures	1,369	-	-	-	1,369
Loans	26,403	-	5	302,305	328,713
	<u>\$ 2,032,542</u>	<u>\$ 11,822</u>	<u>\$ 128,459</u>	<u>\$ 632,817</u>	<u>\$ 2,805,640</u>
<b>Liabilities:</b>					
Accounts payable	\$ 147,597	\$ -	\$ 636	\$ 11,540	\$ 159,773
Salaries and benefits payable	23,296	-	-	-	23,296
Interfund loans	7,772	-	3,909	-	11,681
Interfunds services used	1,931	-	-	-	1,931
Intergovernmental payable	74,148	-	-	-	74,148
Tax refunds payable	1,451	-	-	-	1,451
Deferred revenue	197,732	-	113	-	197,845
Accrued liability for compensated absences-current	1,996	-	-	-	1,996
Securities lending collateral	367,030	-	-	150,000	517,030
	<u>822,953</u>	<u>-</u>	<u>4,658</u>	<u>161,540</u>	<u>989,151</u>
<b>Fund balance:</b>					
Reserved:					
Encumbrances	185,778	-	6,318	-	192,096
Special purposes	46,372	-	547	-	46,919
Interfund loans	935	-	-	-	935
Reserved for long-term loans and advances	26,289	-	5	290,292	316,586
Reserved for debt services	-	11,822	-	-	11,822
Reserved for restricted purposes	1,770	-	-	-	1,770
Unreserved	948,445	-	116,931	180,985	1,246,361
	<u>1,209,589</u>	<u>11,822</u>	<u>123,801</u>	<u>471,277</u>	<u>1,816,489</u>
<b>Total liabilities and fund balance</b>	<u>\$ 2,032,542</u>	<u>\$ 11,822</u>	<u>\$ 128,459</u>	<u>\$ 632,817</u>	<u>\$ 2,805,640</u>

**State of Indiana**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Non-Major Governmental Funds**  
**For the Year Ended June 30, 2002**  
(amounts expressed in thousands)

	Non-Major Special Revenue Funds	Non-Major Debt Service Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Total
<b>Revenues:</b>					
Taxes:					
Income	\$ 112,561	\$ -	\$ -	\$ -	\$ 112,561
Sales	79,492	-	-	-	79,492
Fuels	302,953	-	-	-	302,953
Gaming	384,317	-	-	-	384,317
Alcohol and tobacco	49,899	-	15,562	-	65,461
Insurance	3,034	-	-	-	3,034
Financial Institutions	45,577	-	-	-	45,577
Other	98,179	-	-	-	98,179
Total taxes	1,076,012	-	15,562	-	1,091,574
Current service charges	770,062	-	120	6,987	777,169
Investment income	28,187	548	5,245	37	34,017
Sales/rents	88,569	-	-	-	88,569
Grants	2,721,161	-	10,362	-	2,731,523
Other	152,598	-	359	-	152,957
<b>Total revenues</b>	<b>4,836,589</b>	<b>548</b>	<b>31,648</b>	<b>7,024</b>	<b>4,875,809</b>
<b>Expenditures:</b>					
Current:					
General government	359,923	-	137	26,693	386,753
Public safety	312,328	-	20,173	-	332,501
Health	165,314	-	1,836	-	167,150
Welfare	2,130,464	-	3,166	-	2,133,630
Conservation, culture and development	389,817	-	-	-	389,817
Education	731,448	-	-	-	731,448
Transportation	180,386	48	-	-	180,434
Debt service:					
Principal	-	24,015	-	-	24,015
Interest, finance fees	-	48,887	-	-	48,887
<b>Total expenditures</b>	<b>4,269,680</b>	<b>72,950</b>	<b>25,312</b>	<b>26,693</b>	<b>4,394,635</b>
Excess (deficiency) of revenues over (under) expenditures	566,909	(72,402)	6,336	(19,669)	481,174
<b>Other financing sources (uses):</b>					
Transfers in	2,582,135	72,993	7,101	58,517	2,720,746
Transfers (out)	(3,038,885)	(2,788)	(79,469)	(42,000)	(3,163,142)
Proceeds of refunding bonds	10,095	-	-	-	10,095
Payments to refunded bond escrow agent	(9,912)	(661)	-	-	(10,573)
Proceeds from capital leases	101	-	-	-	101
<b>Total other financing sources (uses)</b>	<b>(456,466)</b>	<b>69,544</b>	<b>(72,368)</b>	<b>16,517</b>	<b>(442,773)</b>
<b>Net change in fund balance</b>	<b>110,443</b>	<b>(2,858)</b>	<b>(66,032)</b>	<b>(3,152)</b>	<b>38,401</b>
<b>Fund Balance July 1, as restated</b>	<b>1,099,146</b>	<b>14,680</b>	<b>189,833</b>	<b>474,429</b>	<b>1,778,088</b>
<b>Fund Balance June 30</b>	<b>\$ 1,209,589</b>	<b>\$ 11,822</b>	<b>\$ 123,801</b>	<b>\$ 471,277</b>	<b>\$ 1,816,489</b>

**State of Indiana**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**June 30, 2002**  
(amounts expressed in thousands)

	<b>County Welfare Administration</b>	<b>State Gaming Fund</b>	<b>State and Federal Welfare Assistance</b>	<b>Bureau of Motor Vehicles Commission</b>	<b>Health and Environmental Programs</b>
<b>Assets:</b>					
Cash, cash equivalents and investments-unrestricted	\$ -	\$ 30,429	\$ 50,466	\$ 9,165	\$ 34,982
Securities lending collateral	-	-	4,500	-	-
Receivables:					
Taxes (net of allowance for uncollectible accounts)	-	1,302	-	-	-
Accounts	-	-	-	403	-
Grants	-	-	2,961	-	-
Interest	-	-	21	-	-
Interfund loans	-	-	-	-	-
Prepaid expenditures	688	96	26	-	36
Loans	-	-	-	-	-
<b>Total assets</b>	<b>\$ 688</b>	<b>\$ 31,827</b>	<b>\$ 57,974</b>	<b>\$ 9,568</b>	<b>\$ 35,018</b>
<b>Liabilities:</b>					
Accounts payable	\$ 800	\$ (9,065)	\$ 19,138	\$ 575	\$ 4,428
Salaries and benefits payable	5,498	85	185	1,725	1,538
Interfund loans	3,874	-	-	-	-
Interfunds services used	452	20	-	26	30
Intergovernmental payable	-	9,095	-	-	-
Tax refunds payable	-	-	-	-	-
Deferred revenue	-	-	-	-	13,140
Accrued liability for compensated absences-current	454	6	13	77	141
Securities lending collateral	-	-	4,500	-	-
<b>Total liabilities</b>	<b>11,078</b>	<b>141</b>	<b>23,836</b>	<b>2,403</b>	<b>19,277</b>
<b>Fund balance:</b>					
Reserved:					
Encumbrances	1,505	227	357	63	7,538
Special purposes	-	-	2,961	-	-
Interfund loans	-	-	-	-	-
Reserved for long-term loans and advances	-	-	-	-	-
Reserved for restricted purposes	-	-	-	-	-
Unreserved	(11,895)	31,459	30,820	7,102	8,203
<b>Total fund balance</b>	<b>(10,390)</b>	<b>31,686</b>	<b>34,138</b>	<b>7,165</b>	<b>15,741</b>
<b>Total liabilities and fund balance</b>	<b>\$ 688</b>	<b>\$ 31,827</b>	<b>\$ 57,974</b>	<b>\$ 9,568</b>	<b>\$ 35,018</b>

<u>Patients Compensation</u>	<u>Student Loan Program</u>	<u>Primary Road and Street</u>	<u>Federal Food Stamp Program</u>	<u>Bureau of Motor Vehicles Holding Account</u>	<u>Medicaid Indigent Care Trust</u>	<u>Other Non-Major Special Revenue Funds</u>	<u>Total</u>
\$ 79,928	\$ 8,971	\$ 4,455	\$ -	\$ 9,165	\$ 116,849	\$ 953,826	\$ 1,298,236
50,988	8,500	-	-	-	104,969	198,073	367,030
-	-	13,642	-	-	-	245,557	260,501
5,564	-	-	-	1,061	-	12,922	19,950
-	-	-	-	-	-	54,306	57,267
398	2	-	-	-	154	276	851
-	-	-	-	-	-	935	935
-	-	-	-	-	-	523	1,369
-	-	-	-	-	-	26,403	26,403
<u>\$ 136,878</u>	<u>\$ 17,473</u>	<u>\$ 18,097</u>	<u>\$ -</u>	<u>\$ 10,226</u>	<u>\$ 221,972</u>	<u>\$ 1,492,821</u>	<u>\$ 2,032,542</u>
\$ 49,073	\$ -	\$ -	\$ 113	\$ -	\$ -	\$ 82,535	\$ 147,597
11	-	-	-	-	-	14,254	23,296
-	-	-	1,055	-	-	2,843	7,772
-	-	-	-	-	-	1,403	1,931
-	-	7,299	-	-	-	57,754	74,148
-	-	-	-	-	-	1,451	1,451
-	-	9,483	-	-	-	175,109	197,732
-	-	-	-	-	-	1,305	1,996
50,988	8,500	-	-	-	104,969	198,073	367,030
<u>100,072</u>	<u>8,500</u>	<u>16,782</u>	<u>1,168</u>	<u>-</u>	<u>104,969</u>	<u>534,727</u>	<u>822,953</u>
2	-	-	-	-	-	176,086	185,778
-	-	(7,299)	-	-	-	50,710	46,372
-	-	-	-	-	-	935	935
-	-	-	-	-	-	26,289	26,289
-	-	-	-	-	-	1,770	1,770
36,804	8,973	8,614	(1,168)	10,226	117,003	702,304	948,445
<u>36,806</u>	<u>8,973</u>	<u>1,315</u>	<u>(1,168)</u>	<u>10,226</u>	<u>117,003</u>	<u>958,094</u>	<u>1,209,589</u>
<u>\$ 136,878</u>	<u>\$ 17,473</u>	<u>\$ 18,097</u>	<u>\$ -</u>	<u>\$ 10,226</u>	<u>\$ 221,972</u>	<u>\$ 1,492,821</u>	<u>\$ 2,032,542</u>

**State of Indiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Non-major Special Revenue Funds**  
**For the Year Ended June 30, 2002**  
(amounts expressed in thousands)

	<u>County Welfare Administration</u>	<u>State Gaming Fund</u>	<u>State and Federal Welfare Assistance</u>	<u>Bureau of Motor Vehicles Commission</u>	<u>Health and Environmental Programs</u>
<b>Revenues:</b>					
Taxes:					
Income	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Fuels	-	-	-	-	-
Gaming	-	384,317	-	-	-
Alcohol and tobacco	-	-	-	-	-
Insurance	-	-	-	-	-
Financial Institutions	-	-	-	-	-
Other	-	-	5,800	-	-
Total taxes	-	384,317	5,800	-	-
Current service charges	-	1,276	-	70,172	39
Investment income	-	-	166	-	-
Sales/rents	-	-	-	-	-
Grants	-	-	376,598	-	114,587
Other	10	336	20,226	25	29,681
	<u>10</u>	<u>385,929</u>	<u>402,790</u>	<u>70,197</u>	<u>144,307</u>
<b>Expenditures:</b>					
Current:					
General government	-	90,747	25	-	-
Public safety	-	-	-	60,574	-
Health	-	-	-	-	126,087
Welfare	198,323	-	408,141	-	-
Conservation, culture and development	-	-	-	-	46,140
Education	-	-	-	-	-
Transportation	-	-	-	-	-
Total expenditures	<u>198,323</u>	<u>90,747</u>	<u>408,166</u>	<u>60,574</u>	<u>172,227</u>
Excess (deficiency) of revenues over expenditures	<u>(198,313)</u>	<u>295,182</u>	<u>(5,376)</u>	<u>9,623</u>	<u>(27,920)</u>
<b>Other financing sources (uses):</b>					
Transfers in	270,148	25,200	304,889	63,775	41,087
Transfers (out)	(71,912)	(311,439)	(267,842)	(139)	(2,030)
Proceeds of refunding bonds	-	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-
Total other financing sources (uses)	<u>198,236</u>	<u>(286,239)</u>	<u>37,047</u>	<u>63,636</u>	<u>39,057</u>
<b>Net change in fund balances</b>	(77)	8,943	31,671	73,259	11,137
<b>Fund Balance July 1, as restated</b>	<u>(10,313)</u>	<u>22,743</u>	<u>2,467</u>	<u>(66,094)</u>	<u>4,604</u>
<b>Fund Balance June 30</b>	<u>\$ (10,390)</u>	<u>\$ 31,686</u>	<u>\$ 34,138</u>	<u>\$ 7,165</u>	<u>\$ 15,741</u>

<u>Patients Compensation</u>	<u>Student Loan Program</u>	<u>Primary Road and Street</u>	<u>Federal Food Stamp Program</u>	<u>Bureau of Motor Vehicles Holding Account</u>	<u>Medicaid Indigent Care Trust</u>	<u>Other Non-Major Special Revenue Funds</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,561	\$ 112,561
-	-	-	-	-	-	79,492	79,492
-	-	156,790	-	-	-	146,163	302,953
-	-	-	-	-	-	-	384,317
-	-	-	-	-	-	49,899	49,899
-	-	-	-	-	-	3,034	3,034
-	-	-	-	-	-	45,577	45,577
-	-	5,963	-	-	-	86,416	98,179
-	-	162,753	-	-	-	523,142	1,076,012
62,233	-	102	-	284,718	-	351,522	770,062
2,502	997	-	-	-	8,182	16,340	28,187
-	-	-	-	-	-	88,569	88,569
-	-	-	414,176	-	351,619	1,464,181	2,721,161
1	-	-	-	-	-	102,319	152,598
<u>64,736</u>	<u>997</u>	<u>162,855</u>	<u>414,176</u>	<u>284,718</u>	<u>359,801</u>	<u>2,546,073</u>	<u>4,836,589</u>
1,165	332	76,637	-	-	3,873	187,144	359,923
98,253	-	-	-	-	-	153,501	312,328
-	-	-	-	-	-	39,227	165,314
-	-	-	382,614	-	399,830	741,556	2,130,464
-	-	-	-	-	-	343,677	389,817
-	-	-	-	-	-	731,448	731,448
-	-	-	-	-	-	180,386	180,386
<u>99,418</u>	<u>332</u>	<u>76,637</u>	<u>382,614</u>	<u>-</u>	<u>403,703</u>	<u>2,376,939</u>	<u>4,269,680</u>
<u>(34,682)</u>	<u>665</u>	<u>86,218</u>	<u>31,562</u>	<u>284,718</u>	<u>(43,902)</u>	<u>169,134</u>	<u>566,909</u>
-	-	67,020	564	31	8,280	1,801,141	2,582,135
(23)	(6,400)	(155,292)	(31,732)	(282,889)	(15,600)	(1,893,587)	(3,038,885)
-	-	-	-	-	-	10,095	10,095
-	-	-	-	-	-	(9,912)	(9,912)
-	-	-	-	-	-	101	101
<u>(23)</u>	<u>(6,400)</u>	<u>(88,272)</u>	<u>(31,168)</u>	<u>(282,858)</u>	<u>(7,320)</u>	<u>(92,162)</u>	<u>(456,466)</u>
(34,705)	(5,735)	(2,054)	394	1,860	(51,222)	76,972	110,443
71,511	14,708	3,369	(1,562)	8,366	168,225	881,122	1,099,146
<u>\$ 36,806</u>	<u>\$ 8,973</u>	<u>\$ 1,315</u>	<u>\$ (1,168)</u>	<u>\$ 10,226</u>	<u>\$ 117,003</u>	<u>\$ 958,094</u>	<u>\$ 1,209,589</u>

**State of Indiana**  
**Combining Balance Sheet**  
**Non-Major Debt Service Funds**  
**June 30, 2002**  
(amounts expressed in thousands)

	<b>Transportation Finance Authority Highway Bonds</b>	<b>Transportation Finance Authority Airport Facilities Revenue Bonds</b>	<b>Total</b>
<b>Assets:</b>			
Cash, cash equivalents and investments-unrestricted	\$ 11,730	\$ 76	\$ 11,806
Receivables:			
Interest	16	-	16
	<u>\$ 11,746</u>	<u>\$ 76</u>	<u>\$ 11,822</u>
Total assets			
	<u>\$ 11,746</u>	<u>\$ 76</u>	<u>\$ 11,822</u>
<b>Fund balance:</b>			
Reserved:			
Reserved for debt services	\$ 11,746	\$ 76	\$ 11,822
	<u>11,746</u>	<u>76</u>	<u>11,822</u>
Total fund balance			
	<u>11,746</u>	<u>76</u>	<u>11,822</u>
<b>Total liabilities and fund balance</b>	<u>\$ 11,746</u>	<u>\$ 76</u>	<u>\$ 11,822</u>

**State of Indiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Non-Major Debt Service Funds**  
**For the Year Ended June 30, 2002**  
(amounts expressed in thousands)

	Transportation Finance Authority Highway Bonds	Transportation Finance Authority Aviation Technology Bonds	Transportation Finance Authority Airport Facilities Revenue Bonds	Total
<b>Revenues:</b>				
Investment income	\$ 478	\$ 14	\$ 56	\$ 548
Total revenues	478	14	56	548
<b>Expenditures:</b>				
Current:				
Transportation	45	-	3	48
Principal	16,750	-	7,265	24,015
Interest, finance fees	36,517	311	12,059	48,887
Total expenditures	53,312	311	19,327	72,950
Excess (deficiency) of revenues over expenditures	(52,834)	(297)	(19,271)	(72,402)
<b>Other financing sources (uses):</b>				
Transfers in	54,092	478	18,423	72,993
Transfers (out)	(2,463)	(325)	-	(2,788)
Payments to refunded bond escrow agent	-	(661)	-	(661)
Total other financing sources (uses)	51,629	(508)	18,423	69,544
<b>Net change in fund balances</b>	(1,205)	(805)	(848)	(2,858)
<b>Fund Balance July 1, as restated</b>	12,951	805	924	14,680
<b>Fund Balance June 30</b>	<u>\$ 11,746</u>	<u>\$ -</u>	<u>\$ 76</u>	<u>\$ 11,822</u>

**State of Indiana**  
**Combining Balance Sheet**  
**Non-Major Capital Projects Funds**  
**June 30, 2002**  
(amounts expressed in thousands)

	<b>Post War Construction</b>	<b>Transportation Finance Authority Highway Bonds</b>	<b>Other Non-Major Capital Projects Funds</b>	<b>Total</b>
<b>Assets:</b>				
Cash, cash equivalents and investments-unrestricted	\$ 43,535	\$ 48,420	\$ 34,390	\$ 126,345
Receivables:				
Taxes (net of allowance for uncollectible accounts)	1,318	-	-	1,318
Grants	-	-	547	547
Interest	-	242	2	244
Loans	5	-	-	5
<b>Total assets</b>	<b>\$ 44,858</b>	<b>\$ 48,662</b>	<b>\$ 34,939</b>	<b>\$ 128,459</b>
<b>Liabilities:</b>				
Accounts payable	\$ 27	\$ -	\$ 609	\$ 636
Interfund loans	-	3,203	706	3,909
Deferred revenue	113	-	-	113
<b>Total liabilities</b>	<b>140</b>	<b>3,203</b>	<b>1,315</b>	<b>4,658</b>
<b>Fund balance:</b>				
Reserved:				
Encumbrances	5,504	-	814	6,318
Special purposes	-	-	547	547
Reserved for long-term loans and advances	5	-	-	5
Unreserved	39,209	45,459	32,263	116,931
<b>Total fund balance</b>	<b>44,718</b>	<b>45,459</b>	<b>33,624</b>	<b>123,801</b>
<b>Total liabilities and fund balance</b>	<b>\$ 44,858</b>	<b>\$ 48,662</b>	<b>\$ 34,939</b>	<b>\$ 128,459</b>

**State of Indiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Non-Major Capital Projects Funds**  
**For the Year Ended June 30, 2002**  
(amounts expressed in thousands)

	<b>Post War Construction</b>	<b>Transportation Finance Authority Highway Bonds</b>	<b>Other Non-Major Capital Projects Funds</b>	<b>Total</b>
<b>Revenues:</b>				
Taxes:				
Alcohol and tobacco	\$ 15,562	\$ -	\$ -	\$ 15,562
Total taxes	15,562	-	-	15,562
Current service charges	-	-	120	120
Investment income	-	4,876	369	5,245
Grants	-	-	10,362	10,362
Other	-	-	359	359
<b>Total revenues</b>	<b>15,562</b>	<b>4,876</b>	<b>11,210</b>	<b>31,648</b>
<b>Expenditures:</b>				
Current:				
General government	-	-	137	137
Public safety	9,345	-	10,828	20,173
Health	324	-	1,512	1,836
Welfare	3,166	-	-	3,166
<b>Total expenditures</b>	<b>12,835</b>	<b>-</b>	<b>12,477</b>	<b>25,312</b>
Excess (deficiency) of revenues over expenditures	2,727	4,876	(1,267)	6,336
<b>Other financing sources (uses):</b>				
Transfers in	1,137	2,463	3,501	7,101
Transfers (out)	(1,018)	(78,356)	(95)	(79,469)
<b>Total other financing sources (uses)</b>	<b>119</b>	<b>(75,893)</b>	<b>3,406</b>	<b>(72,368)</b>
<b>Net change in fund balances</b>	<b>2,846</b>	<b>(71,017)</b>	<b>2,139</b>	<b>(66,032)</b>
<b>Fund Balance July 1, as restated</b>	<b>41,872</b>	<b>116,476</b>	<b>31,485</b>	<b>189,833</b>
<b>Fund Balance June 30</b>	<b>\$ 44,718</b>	<b>\$ 45,459</b>	<b>\$ 33,624</b>	<b>\$ 123,801</b>

**State of Indiana**  
**Combining Balance Sheet**  
**Non-Major Permanent Funds**  
**June 30, 2002**  
(amounts expressed in thousands)

	<u>Common School Principal</u>	<u>Veterans' Memorial School Construction</u>	<u>Other Non-Major Permanent Funds</u>	<u>Total</u>
<b>Assets:</b>				
Cash, cash equivalents and investments-unrestricted	\$ 176,556	\$ 902	\$ 3,054	\$ 180,512
Securities lending collateral	150,000	-	-	150,000
Loans	301,541	764	-	302,305
	<u>\$ 628,097</u>	<u>\$ 1,666</u>	<u>\$ 3,054</u>	<u>\$ 632,817</u>
<b>Liabilities:</b>				
Accounts payable	\$ 11,515	\$ -	\$ 25	\$ 11,540
Securities lending collateral	150,000	-	-	150,000
	<u>161,515</u>	<u>-</u>	<u>25</u>	<u>161,540</u>
<b>Fund balance:</b>				
Reserved:				
Reserved for long-term loans and advances	289,603	689	-	290,292
Unreserved	176,979	977	3,029	180,985
	<u>466,582</u>	<u>1,666</u>	<u>3,029</u>	<u>471,277</u>
<b>Total liabilities and fund balance</b>	<u>\$ 628,097</u>	<u>\$ 1,666</u>	<u>\$ 3,054</u>	<u>\$ 632,817</u>

**State of Indiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Non-Major Permanent Funds**  
**For the Year Ended June 30, 2002**  
(amounts expressed in thousands)

	<u>Common School Principal</u>	<u>Veterans' Memorial School Construction</u>	<u>Other Non-Major Permanent Funds</u>	<u>Total</u>
<b>Revenues:</b>				
Current service charges	\$ 6,987	\$ -	\$ -	\$ 6,987
Investment income	-	-	37	37
Total revenues	<u>6,987</u>	<u>-</u>	<u>37</u>	<u>7,024</u>
<b>Expenditures:</b>				
Current:				
General government	<u>26,642</u>	<u>-</u>	<u>51</u>	<u>26,693</u>
Total expenditures	<u>26,642</u>	<u>-</u>	<u>51</u>	<u>26,693</u>
Excess (deficiency) of revenues over expenditures	<u>(19,655)</u>	<u>-</u>	<u>(14)</u>	<u>(19,669)</u>
<b>Other financing sources (uses):</b>				
Transfers in	58,509	8	-	58,517
Transfers (out)	<u>(5,000)</u>	<u>(37,000)</u>	<u>-</u>	<u>(42,000)</u>
Total other financing sources (uses)	<u>53,509</u>	<u>(36,992)</u>	<u>-</u>	<u>16,517</u>
<b>Net change in fund balances</b>	<b>33,854</b>	<b>(36,992)</b>	<b>(14)</b>	<b>(3,152)</b>
<b>Fund Balance July 1, as restated</b>	<u>432,728</u>	<u>38,658</u>	<u>3,043</u>	<u>474,429</u>
<b>Fund Balance June 30</b>	<u><b>\$ 466,582</b></u>	<u><b>\$ 1,666</b></u>	<u><b>\$ 3,029</b></u>	<u><b>\$ 471,277</b></u>



## INTERNAL SERVICE FUNDS

Internal Service Funds account for the operations of State agencies that supply goods or services to other agencies of governmental units on a cost-reimbursement basis.

**Institutional Industries** - This fund accounts for revenues and expenses incurred from the operation of inmate employment programs. Goods produced or manufactured as a result of such programs are sold to state agencies and political subdivisions of the State as well as to the general public.

**Administrative Services Revolving** – This fund is used to account for the following three rotary funds.

**Division of Information Technology Services** provides telecommunications and data processing services to State agencies. Revenues consist of charges to user agencies.

**Motor Pool Rotary Fund** accounts for the operation and maintenance of State garages including the servicing and repair of all automotive equipment owned or controlled by the State. Revenues consist of charges to user agencies.

**Printing Rotary Fund** accounts for the operation of the State Print Shop, which provides printing services to other State agencies. Revenues consist of charges to user agencies.

**State Office Building Commission** - This Commission, created as a public body both corporate and politic, is authorized by statute to issue debt obligations for financing of the Indiana Government Center and certain correctional facilities. The facilities are rented to the State of Indiana on a cost-reimbursement basis.

**Recreational Development Commission** - This Commission, created as a public body both corporate and politic, is authorized by statute to issue debt obligations for financing of the construction and renovation of state park inns. Lease agreements with the inns produce revenues sufficient to make the bond payments.

**Self-Insurance Funds** - The self-insurance funds consist of the **State Police Health Insurance Funds, State Police Benefits Fund, State Employee Disability Fund, and the State Employee Health Insurance Fund**. These funds administer health insurance and disability plans for state employees and state police personnel.

**State of Indiana**  
**Combining Statement of Net Assets**  
**Internal Service Funds**  
**June 30, 2002**  
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Office Building Commission	Recreational Development Commission
<b>Assets</b>				
Current assets:				
Cash, cash equivalents and investments - unrestricted	\$ 2,476	\$ 24,953	\$ 4,259	\$ 959
Receivables:				
Accounts	1,233	91	6,779	-
Interest	-	-	-	1
Interfund services provided	3,333	3,507	-	-
Interfund loans	-	-	1,317	300
Inventory	9,210	79	-	-
Prepaid expenses	-	-	-	80
Total current assets	<u>16,252</u>	<u>28,630</u>	<u>12,355</u>	<u>1,340</u>
Noncurrent assets:				
Cash, cash equivalents and investments - restricted	-	-	147,588	3,862
Interest receivable - restricted	-	-	213	4
Note receivable	-	-	1,090	-
Bond issuance costs - net of amortization	-	-	10,950	219
Property, plant and equipment net of accumulated depreciation	4,998	4,182	796,072	18,622
Other assets	72	-	-	-
Total noncurrent assets	<u>5,070</u>	<u>4,182</u>	<u>955,913</u>	<u>22,707</u>
<b>Total assets</b>	<b><u>21,322</u></b>	<b><u>32,812</u></b>	<b><u>968,268</u></b>	<b><u>24,047</u></b>
<b>Liabilities</b>				
Current liabilities:				
Accounts payable	1,992	1,104	2,930	24
Salaries and benefits payable	584	516	-	-
Interest payable	-	-	37,125	702
Capital lease payable	4	55	-	-
Current portion of long-term debt	-	-	27,468	555
Health/disability benefits payable	-	-	-	-
Accrued liability for compensated absences	387	600	-	-
Interfund services used	-	188	-	-
Deferred revenue	-	5,453	-	-
Other liabilities	1	-	-	-
Total current liabilities	<u>2,968</u>	<u>7,916</u>	<u>67,523</u>	<u>1,281</u>
Noncurrent liabilities:				
Construction retention	-	-	4,878	-
Accrued liability for compensated absences	317	491	-	-
Capital lease payable	-	22	-	-
Interfund loans	-	-	-	500
Revenue bonds/notes payable	-	-	850,980	22,832
Total noncurrent liabilities	<u>317</u>	<u>513</u>	<u>855,858</u>	<u>23,332</u>
<b>Total liabilities</b>	<b><u>3,285</u></b>	<b><u>8,429</u></b>	<b><u>923,381</u></b>	<b><u>24,613</u></b>
<b>Net assets</b>				
Invested in capital assets net of related debt	-	4,105	40,493	-
Restricted-nonexpendable				
Other purposes	-	-	222	-
Unrestricted (deficit)	18,037	20,278	4,172	(566)
Total net assets	<b><u>\$ 18,037</u></b>	<b><u>\$ 24,383</u></b>	<b><u>\$ 44,887</u></b>	<b><u>\$ (566)</u></b>

State Police Health Insurance Fund	State Police Benefit Fund	State Employee Disability Fund	State Employee Health Insurance Fund	Total
\$ 5,782	\$ 9	\$ 5,525	\$ 30,875	\$ 74,838
997	78	1,091	1,521	11,790
-	-	-	-	1
-	-	-	-	6,840
-	-	-	-	1,617
-	-	-	-	9,289
-	-	-	-	80
<u>6,779</u>	<u>87</u>	<u>6,616</u>	<u>32,396</u>	<u>104,455</u>
-	-	-	-	151,450
-	-	-	-	217
-	-	-	-	1,090
-	-	-	-	11,169
-	-	-	-	823,874
-	-	-	-	72
-	-	-	-	987,872
<u>6,779</u>	<u>87</u>	<u>6,616</u>	<u>32,396</u>	<u>1,092,327</u>
-	-	87	47	6,184
-	-	-	-	1,100
-	-	-	-	37,827
-	-	-	-	59
-	-	-	-	28,023
1,900	18,188	5,092	9,750	34,930
-	-	-	-	987
-	-	-	-	188
-	-	-	-	5,453
-	64	-	-	65
<u>1,900</u>	<u>18,252</u>	<u>5,179</u>	<u>9,797</u>	<u>114,816</u>
-	-	-	-	4,878
-	-	-	-	808
-	-	-	-	22
-	-	-	-	500
-	-	-	-	873,812
-	-	-	-	880,020
<u>1,900</u>	<u>18,252</u>	<u>5,179</u>	<u>9,797</u>	<u>994,836</u>
-	-	-	-	44,598
-	-	-	-	222
4,879	(18,165)	1,437	22,599	52,671
<u>\$ 4,879</u>	<u>\$ (18,165)</u>	<u>\$ 1,437</u>	<u>\$ 22,599</u>	<u>\$ 97,491</u>

**State of Indiana**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Fund Net Assets**  
**Internal Service Funds**  
**For the Fiscal Year Ended June 30, 2002**

(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Office Building Commission	Recreational Development Commission
<b>Operating revenues:</b>				
Sales/rents/premiums	\$ 30,939	\$ 53,874	\$ 70,401	\$ 2,271
Charges for services	-	-	-	-
Other	185	1,828	-	-
Total operating revenues	31,124	55,702	70,401	2,271
Cost of sales	17,922	3,134	-	-
Gross margin	13,202	52,568	70,401	2,271
<b>Operating expenses:</b>				
General and administrative expense	15,804	52,213	1,224	324
Health / disability benefit payments	-	-	-	-
Medical expense reimbursement	-	-	-	-
Death settlements	-	-	-	-
Depreciation and amortization	977	1,961	17,948	783
Total operating expenses	16,781	54,174	19,172	1,107
Operating income (loss)	(3,579)	(1,606)	51,229	1,164
<b>Nonoperating revenues (expenses):</b>				
Interest and other investment income	-	-	1,977	77
Interest and other investment expense	-	(7)	(31,825)	(1,474)
Gain (Loss) on disposition of assets	(78)	(148)	-	-
Other	-	-	433	-
Total nonoperating revenues (expenses)	(78)	(155)	(29,415)	(1,397)
Income before contributions and transfers	(3,657)	(1,761)	21,814	(233)
Capital contributions	-	-	7,471	-
Transfers in	16,690	-	-	-
Transfers (out)	(11,292)	(15,000)	-	-
Income before special item	5,398	(15,000)	7,471	-
<b>Special item:</b>				
Payback to federal government	-	(9,296)	-	-
<b>Change in net assets</b>	1,741	(26,057)	29,285	(233)
<b>Total net assets, July 1, as restated</b>	16,296	50,440	15,602	(333)
<b>Total net assets, June 30</b>	<b>\$ 18,037</b>	<b>\$ 24,383</b>	<b>\$ 44,887</b>	<b>\$ (566)</b>

State Police Health Insurance Fund	State Police Benefit Fund	State Employee Disability Fund	State Employee Health Insurance Fund	Total
\$ 17,228	\$ 3,147	\$ 24,681	\$ 80,482	\$ 283,023
-	-	776	-	776
-	-	-	-	2,013
17,228	3,147	25,457	80,482	285,812
-	-	-	-	21,056
17,228	3,147	25,457	80,482	264,756
643	269	1,513	4,619	76,609
16,475	1,647	23,816	68,425	110,363
-	917	-	-	917
-	880	-	-	880
-	-	-	-	21,669
17,118	3,713	25,329	73,044	210,438
110	(566)	128	7,438	54,318
-	-	-	-	2,054
-	-	-	-	(33,306)
-	-	-	-	(226)
-	-	-	-	433
-	-	-	-	(31,045)
110	(566)	128	7,438	23,273
-	-	-	-	7,471
-	-	-	-	16,690
-	-	-	-	(26,292)
-	-	-	-	(2,131)
-	-	-	-	(9,296)
110	(566)	128	7,438	11,846
4,769	(17,599)	1,309	15,161	85,645
<b>\$ 4,879</b>	<b>\$ (18,165)</b>	<b>\$ 1,437</b>	<b>\$ 22,599</b>	<b>\$ 97,491</b>

**State of Indiana  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended  
June 30, 2002**

(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Office Building Commission	Recreational Development Commission
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 30,037	\$ 58,040	\$ 71,573	\$ 2,271
Cash paid for general and administrative	(15,873)	(52,404)	(684)	-
Cash paid for salary/health/disability benefit payments	-	-	-	-
Cash paid to suppliers	(18,163)	(2,939)	(628)	(330)
Net cash provided (used) by operating activities	(3,999)	2,697	70,261	1,941
<b>Cash flows from noncapital financing activities:</b>				
Operating transfers in	16,690	-	-	-
Operating transfers out	(11,292)	(15,000)	-	-
Payback to federal government	-	(9,296)	-	-
Net cash provided (used) by noncapital financing activities	5,398	(24,296)	-	-
<b>Cash flows from capital and related financing activities:</b>				
Acquisition/construction of capital assets	(1,296)	(3,007)	(72,992)	(60)
Proceeds from sale of assets	77	27	-	-
Proceeds from issuance of notes payable/bonds payable	-	-	258,099	-
Principal payments -- capital leases	(9)	(51)	-	-
Principal payments -- bonds/notes	-	-	(199,980)	(490)
Interfund loan	-	-	(506)	-
Capital contributions	-	-	3,670	-
Interest paid	-	(7)	(40,663)	(1,416)
Debt issue expense	-	-	(1,953)	-
Net cash provided (used) by capital and related financing activities	(1,228)	(3,038)	(54,325)	(1,966)
<b>Cash flows from investing activities:</b>				
Proceeds from sales of investments	-	-	309,129	1,910
Purchase of investments	-	-	(326,909)	(2,022)
Interest income (expense) on investments	-	-	2,197	86
Net cash provided (used) by investing activities	-	-	(15,583)	(26)
<b>Net increase (decrease) in cash and cash equivalents</b>	171	(24,637)	353	(51)
<b>Cash and cash equivalents, July 1</b>	2,305	49,590	4,077	710
<b>Cash and cash equivalents, June 30</b>	<b>\$ 2,476</b>	<b>\$ 24,953</b>	<b>\$ 4,430</b>	<b>\$ 659</b>
<b>Reconciliation of cash, cash equivalents and investments:</b>				
Cash and cash equivalents at end of year	\$ 2,476	\$ 24,953	\$ 4,430	\$ 659
Restricted cash and investments	-	-	147,417	3,862
Investments unrestricted	-	-	-	300
<b>Cash, cash equivalents and investments per balance sheet</b>	<b>\$ 2,476</b>	<b>\$ 24,953</b>	<b>\$ 151,847</b>	<b>\$ 4,821</b>

State Police Health Insurance Fund	State Police Benefit Fund	State Employee Disability Fund	State Employee Health Insurance Fund	Total
\$ 17,165	\$ 3,127	\$ 25,444	\$ 79,763	\$ 287,420
(643)	(234)	(1,452)	(4,607)	(75,897)
(16,175)	(2,893)	(25,843)	(67,675)	(112,586)
-	-	-	-	(22,060)
347	-	(1,851)	7,481	76,877
-	-	-	-	16,690
-	-	-	-	(26,292)
-	-	-	-	(9,296)
-	-	-	-	(18,898)
-	-	-	-	(77,355)
-	-	-	-	104
-	-	-	-	258,099
-	-	-	-	(60)
-	-	-	-	(200,470)
-	-	-	-	(506)
-	-	-	-	3,670
-	-	-	-	(42,086)
-	-	-	-	(1,953)
-	-	-	-	(60,557)
-	-	-	-	311,039
-	-	-	-	(328,931)
-	-	-	-	2,283
-	-	-	-	(15,609)
347	-	(1,851)	7,481	(18,187)
5,435	9	7,376	23,394	92,896
<b>\$ 5,782</b>	<b>\$ 9</b>	<b>\$ 5,525</b>	<b>\$ 30,875</b>	<b>\$ 74,709</b>
\$ 5,782	\$ 9	\$ 5,525	\$ 30,875	\$ 74,709
-	-	-	-	151,279
-	-	-	-	300
<b>\$ 5,782</b>	<b>\$ 9</b>	<b>\$ 5,525</b>	<b>\$ 30,875</b>	<b>\$ 226,288</b>

**State of Indiana  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended  
June 30, 2002**

(amounts expressed in thousands)

	<b>Institutional Industries</b>	<b>Administrative Services Revolving</b>	<b>State Office Building Commission</b>	<b>Recreational Development Commission</b>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>				
Operating income (loss)	\$ (3,579)	\$ (1,606)	\$ 51,229	\$ 1,164
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization expense	977	1,961	17,948	783
(Increase) decrease in receivables	41	128	1,124	-
(Increase) decrease in interfund services provided	(1,114)	1,398	-	-
(Increase) decrease in inventory	(241)	203	-	-
(Increase) decrease in prepaid expenses	-	-	47	(15)
Increase (decrease) in benefits payable	-	-	-	-
Increase (decrease) in accounts payable	79	(394)	(87)	9
Increase (decrease) in deferred revenue	(14)	811	-	-
Increase (decrease) in salaries payable	(150)	22	-	-
Increase (decrease) in compensated absences	11	3	-	-
Increase (decrease) in interfund services used	-	171	-	-
Increase (decrease) in other payables	(9)	-	-	-
<b>Net cash provided (used) by operating activities</b>	<b>\$ (3,999)</b>	<b>\$ 2,697</b>	<b>\$ 70,261</b>	<b>\$ 1,941</b>

<b>State Police Health Insurance Fund</b>	<b>State Police Benefit Fund</b>	<b>State Employee Disability Fund</b>	<b>State Employee Health Insurance Fund</b>	<b>Total</b>
\$ 110	\$ (566)	\$ 128	\$ 7,438	\$ 54,318
-	-	-	-	21,669
(63)	(20)	(13)	(719)	478
-	-	-	-	284
-	-	-	-	(38)
-	-	-	-	32
300	551	(2,027)	750	(426)
-	-	61	12	(320)
-	-	-	-	797
-	-	-	-	(128)
-	-	-	-	14
-	-	-	-	171
-	35	-	-	26
<b>\$ 347</b>	<b>\$ -</b>	<b>\$ (1,851)</b>	<b>\$ 7,481</b>	<b>\$ 76,877</b>

## FIDUCIARY FUNDS

Fiduciary funds account for assets held by or on behalf of the government in a trustee capacity or as an agent on behalf of others.

## PENSION TRUST FUNDS

Pension trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, and other post-employment benefit plans.

**Deferred Compensation Plan Fund** - This fund is used to account for assets held for employees in accordance with the provisions of the Internal Revenue Code Section 457.

**State Police Pension Fund** - This fund is used to account for assets held for a defined benefit, single-employer public employee retirement system administered by the Indiana Department of State Police.

## PRIVATE-PURPOSE TRUST FUNDS

Private-Purpose trust funds are used to account for trust arrangements in which both the principal and interest may be spent for the benefit of individuals, private organizations or other governments.

**Property Custody Fund** - This fund is used for safekeeping of funds held as unclaimed until such funds are presumed to be abandoned under IC 32-34-1-32.

**Abandoned Property Fund** - This fund is used to administer funds transferred from the Property Custody Fund under IC 32-9-1.5. When the balance of the Abandoned Property Fund exceeds \$500,000, the Treasurer of State may, and at least once each fiscal year shall, transfer this excess to the Common School fund.

**Unclaimed Funds Fund** - This fund is used to account for unclaimed warrants, checks, intestate estates, and other unclaimed property.

**Private-Purpose Trust Fund** - This fund is used to account for a group of fund centers under which principal and interest benefit individuals, private organizations, or other governments.

# FIDUCIARY FUNDS

## AGENCY FUNDS

Agency funds account for resources that are custodial in nature. They generally are amounts held by the State of Indiana on behalf of third parties.

**Employee Payroll, Withholding and Benefits Funds** - These funds are used for the disposition of various payroll-related deductions and contributions such as social security and insurance contributions.

**Local Distributions Fund** - This fund is composed of accounts used to distribute revenue collections to local units of government based upon statutory formulas.

**Child Support Fund** - This fund is used for the collection and distribution of child support payments.

**Department of Insurance Fund** - This fund includes security deposits of insurance companies, health maintenance organizations and third party administrators as required.

Other agency funds are composed of various escrows, revenue collection, and agency accounts for which the State acts in an agent capacity until proper disposition of the assets can be made.

**State of Indiana**  
**Combining Statement of Fiduciary Net Assets**  
**Pension Trust Funds**  
**June 30, 2002**

(amounts expressed in thousands)

	Deferred Compensation Plan	State Police Pension Fund	Total
<b>Assets:</b>			
Cash and cash equivalents	\$ 32,538	\$ 20,864	\$ 53,402
Receivables:			
Contributions	237	170	407
Interest	-	1,804	1,804
Member loans	-	8,513	8,513
Total receivables	237	10,487	10,724
Investments at fair value:			
US treasury and agency obligations	2,874	60,106	62,980
State and municipal obligations	-	1,689	1,689
Certificates of deposit	-	15,480	15,480
Domestic corporate bonds and notes	294,732	-	294,732
Common stock and equity securities	166,471	193,887	360,358
Foreign stocks and bonds	3,600	-	3,600
Mortgage pool investments	-	88	88
Repurchase agreements	-	2,205	2,205
Total investments	467,677	273,455	741,132
<b>Total assets</b>	<b>500,452</b>	<b>304,806</b>	<b>805,258</b>
<b>Liabilities and fund balances:</b>			
<b>Liabilities:</b>			
Accounts payable	-	491	491
Securities purchased payable	-	10,107	10,107
Other liabilities	-	474	474
Total liabilities	-	11,072	11,072
<b>Net assets:</b>			
Held in trust for:			
Employees' post-employment benefits	500,452	293,734	794,186
<b>Total net assets</b>	<b>\$ 500,452</b>	<b>\$ 293,734</b>	<b>\$ 794,186</b>

**State of Indiana**  
**Combining Statement of Changes in Fiduciary Net Assets**  
**Pension Trust Funds**  
**For the Year Ended June 30, 2002**

(amounts expressed in thousands)

	<b>Deferred Compensation Plan</b>	<b>State Police Pension Fund</b>	<b>Total</b>
<b>Additions:</b>			
Member contributions	\$ 55,515	\$ 2,969	\$ 58,484
Employer contributions	-	12,593	12,593
Net investment income (loss)	(18,294)	(10,449)	(28,743)
Less investment expense	-	(347)	(347)
Other	-	44	44
<b>Total additions</b>	<b>37,221</b>	<b>4,810</b>	<b>42,031</b>
<b>Deductions:</b>			
Pension benefits	-	17,837	17,837
Refunds of contributions and interest	27,227	-	27,227
Administrative	-	134	134
<b>Total deductions</b>	<b>27,227</b>	<b>17,971</b>	<b>45,198</b>
<b>Net increase (decrease) in net assets</b>	<b>9,994</b>	<b>(13,161)</b>	<b>(3,167)</b>
<b>Net assets held in trust for pension benefits, July 1, as restated</b>	<b>490,458</b>	<b>306,895</b>	<b>797,353</b>
<b>Net assets held in trust for pension benefits, June 30</b>	<b>\$ 500,452</b>	<b>\$ 293,734</b>	<b>\$ 794,186</b>

**State of Indiana  
Combining Statement of Net Assets  
Private-Purpose Trust Funds  
June 30, 2002**

(amounts expressed in thousands)

	Property Custody Fund	Abandoned Property Fund	Unclaimed Funds Fund	Private- Purpose Trust Fund	Total
<b>Assets:</b>					
Cash, cash equivalents and investments	\$ 3,159	\$ 10,824	\$ 1,612	\$ 23,984	\$ 39,579
Securities lending collateral	-	-	-	11,385	11,385
<b>Total assets</b>	<b>3,159</b>	<b>10,824</b>	<b>1,612</b>	<b>35,369</b>	<b>50,964</b>
<b>Liabilities:</b>					
Accounts payable	-	1,662	-	126	1,788
Escheated property liability	-	12,420	-	-	12,420
Securities lending collateral	-	-	-	11,385	11,385
<b>Total liabilities</b>	<b>-</b>	<b>14,082</b>	<b>-</b>	<b>11,511</b>	<b>25,593</b>
<b>Net assets:</b>					
Held in trust for trust beneficiaries	3,159	(3,258)	1,612	23,858	25,371
<b>Total net assets</b>	<b>\$ 3,159</b>	<b>\$ (3,258)</b>	<b>\$ 1,612</b>	<b>\$ 23,858</b>	<b>\$ 25,371</b>

**State of Indiana**  
**Combining Statement of Changes in Net Assets**  
**Private-Purpose Trust Funds**  
**For the Year Ended June 30, 2002**

(amounts expressed in thousands)

	<u>Property Custody Fund</u>	<u>Abandoned Property Fund</u>	<u>Unclaimed Funds Fund</u>	<u>Private- Purpose Trust Fund</u>	<u>Total</u>
<b>Additions:</b>					
Investment Income	\$ 35	\$ 26	\$ -	\$ 769	\$ 830
Donations/escheats	-	33,245	61	303	33,609
Operating transfers in	-	5,040	-	47,421	52,461
	<u>35</u>	<u>38,311</u>	<u>61</u>	<u>48,493</u>	<u>86,900</u>
<b>Deductions:</b>					
Administrative	-	3,177	-	-	3,177
General government	-	-	-	297	297
Payments to participants/beneficiaries	-	-	-	50,300	50,300
Operating transfers out	64	30,027	894	57	31,042
	<u>64</u>	<u>33,204</u>	<u>894</u>	<u>50,654</u>	<u>84,816</u>
Total deductions	<u>64</u>	<u>33,204</u>	<u>894</u>	<u>50,654</u>	<u>84,816</u>
Net increase (decrease) in net assets	<u>(29)</u>	<u>5,107</u>	<u>(833)</u>	<u>(2,161)</u>	<u>2,084</u>
<b>Net assets held in trust, July 1 as restated</b>	<u>3,188</u>	<u>(8,365)</u>	<u>2,445</u>	<u>26,019</u>	<u>23,287</u>
<b>Net assets held in trust, June 30</b>	<u>\$ 3,159</u>	<u>\$ (3,258)</u>	<u>\$ 1,612</u>	<u>\$ 23,858</u>	<u>\$ 25,371</u>

**State of Indiana**  
**Combining Statement of Net Assets**  
**Agency Funds**  
**June 30, 2002**  
(amounts expressed in thousands)

	<b>Employee Payroll, Withholding and Benefits</b>	<b>Local Distributions</b>	<b>Child Support</b>	<b>Department of Insurance</b>	<b>Other Agency Funds</b>	<b>Total</b>
<b>Assets:</b>						
Cash, cash equivalents and investments	\$ 41,611	\$ 237,857	\$ 35,776	\$ 335,579	\$ 13,904	\$ 664,727
Receivables:						
Interest	-	420	-	-	-	420
Taxes	-	-	-	-	5,062	5,062
Other	-	-	-	-	49	49
Securities lending collateral	-	200,964	-	-	-	200,964
Other assets	76,536	45,542	13,618	-	1,075	136,771
<b>Total assets</b>	<b>\$ 118,147</b>	<b>\$ 484,783</b>	<b>\$ 49,394</b>	<b>\$ 335,579</b>	<b>\$ 20,090</b>	<b>\$ 1,007,993</b>
<b>Liabilities:</b>						
Accounts/escrows payable	\$ 75,146	\$ 283,819	\$ 49,394	\$ 335,579	\$ 20,090	\$ 764,028
Securities lending collateral	-	200,964	-	-	-	200,964
Other liabilities	43,001	-	-	-	-	43,001
<b>Total liabilities</b>	<b>\$ 118,147</b>	<b>\$ 484,783</b>	<b>\$ 49,394</b>	<b>\$ 335,579</b>	<b>\$ 20,090</b>	<b>\$ 1,007,993</b>

# NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS

## PROPRIETARY FUNDS

Proprietary component units represent funds that are legally separate from the State of Indiana, but provide valuable and beneficial services to the State and its citizens. The non-major discretely presented component units consist of the following proprietary funds:

**Secondary Market for Education Loans, Inc.** - The purpose of this non-profit corporation is to purchase education loans in the secondary market.

**Board for Public Depositories** - The Board for Public Depositories is responsible for providing insurance on public funds in excess of the \$100,000 FDIC limit.

## COLLEGES AND UNIVERSITIES

College and university funds are used to account for the operations of state-supported colleges and universities. The non-major discretely presented component units consist of the following institutions:

Vincennes University  
Indiana State University  
Ball State University  
Indiana Vocational Technical College  
University of Southern Indiana

**State of Indiana**  
**Combining Statement of Net Assets**  
**Non-Major Discretely Presented Component Units -**  
**Governmental and Proprietary Funds**

**June 30, 2002**

(amounts expressed in thousands)

	Secondary Market for Educational Loans	Board for Depositories	Totals
<b>Assets</b>			
Current assets:			
Cash, cash equivalents and investments - restricted	\$ 6,310	\$ 219,403	\$ 225,713
Cash, cash equivalents and investments - unrestricted	12,929	-	12,929
Securities lending collateral	-	307,112	307,112
Receivables:			
Student loans	51,285	-	51,285
Interest	1,835	1,372	3,207
Other assets	339	-	339
<b>Total current assets</b>	<b>72,698</b>	<b>527,887</b>	<b>600,585</b>
Noncurrent assets:			
Restricted cash and investments	-	91,469	91,469
Restricted accrued interest receivable	4,277	-	4,277
Student/mortgage loans	171,793	-	171,793
Property, plant and equipment net of accumulated depreciation	7	94	101
Other assets	772	-	772
<b>Total noncurrent assets</b>	<b>176,849</b>	<b>91,563</b>	<b>268,412</b>
<b>Total assets</b>	<b>249,547</b>	<b>619,450</b>	<b>868,997</b>
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	834	478	1,312
Bonds payable	78,630	-	78,630
Interest payable	355	-	355
Securities lending collateral	-	307,112	307,112
Other liabilities	-	3	3
<b>Total current liabilities</b>	<b>79,819</b>	<b>307,593</b>	<b>387,412</b>
Noncurrent liabilities:			
Revenue bonds/notes payable - long term	121,185	-	121,185
Other noncurrent liabilities	375	-	375
<b>Total noncurrent liabilities</b>	<b>121,560</b>	<b>-</b>	<b>121,560</b>
<b>Total liabilities</b>	<b>201,379</b>	<b>307,593</b>	<b>508,972</b>
<b>Net assets</b>			
Invested in capital assets net of related debt	7	94	101
Restricted for:			
Debt service	6,310	-	6,310
Pension fund distribution	-	11,873	11,873
Unrestricted (deficit)	41,851	299,890	341,741
<b>Total net assets</b>	<b>\$ 48,168</b>	<b>\$ 311,857</b>	<b>\$ 360,025</b>

**State of Indiana**  
**Combining Statement of Activities**  
**Non-Major Discretely Presented Component Units -**  
**Governmental and Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2002**  
(amounts expressed in thousands)

	<u>Program Revenues</u>			<b>Net (Expense) Revenue</b>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Secondary Market for Educational Loans	\$ 9,843	\$ 11,754	\$ 7,871	\$ 9,782
Board for Depositories	29,941	19,317	-	(10,624)
<b>Total component units</b>	<b>\$ 39,784</b>	<b>\$ 31,071</b>	<b>\$ 7,871</b>	<b>(842)</b>
General revenues:				
Other				355
Total general revenues				355
Change in net assets				(487)
Net assets - beginning				360,512
Net assets - ending				<u>\$ 360,025</u>

**State of Indiana**  
**Combining Statement of Net Assets**  
**Non-Major Discretely Presented Component Units - Colleges and Universities**  
**June 30, 2002**

(amounts expressed in thousands)

	<u>Vincennes University</u>	<u>Indiana State University</u>	<u>Ball State University</u>	<u>Indiana Vocational Technical College</u>	<u>University of Southern Indiana</u>	<u>Totals</u>
<b>Assets:</b>						
<b>Current assets</b>						
Cash, cash equivalents, and investments	\$ 18,187	\$ 43,396	\$ 72,653	\$ 44,904	\$ 22,630	\$ 201,770
Receivables (net)	5,003	8,132	16,560	21,168	2,973	53,836
Due from primary government	2,608	6,454	10,308	8,663	2,629	30,662
Inventory	1,467	196	881	3,212	1,374	7,130
Prepaid expenses	87	387	735	3,743	-	4,952
Funds held in trust by others	-	-	5,346	1,839	16,530	23,715
Other current assets	-	-	-	-	743	743
<b>Total current assets</b>	<b>27,778</b>	<b>58,565</b>	<b>106,483</b>	<b>83,529</b>	<b>46,879</b>	<b>323,234</b>
<b>Noncurrent assets</b>						
Cash, cash equivalents, and investments - restricted	480	-	-	-	29	509
Student Loans	770	5,893	8,320	-	-	14,983
Investments	39,969	39,604	88,546	-	7,464	175,583
Capital assets:						
Land	152,527	33,583	35,601	10,775	8,340	240,826
Infrastructure	-	33,037	15,654	6,993	3,599	59,283
Construction in progress	-	2,623	-	26,161	10,064	38,848
Property, plant, and equipment	-	332,529	549,516	257,247	145,209	1,284,501
Less accumulated depreciation	(60,010)	(180,884)	(209,974)	(110,160)	(54,879)	(615,907)
Total capital assets, net of depreciation	92,518	220,887	390,796	191,016	112,334	1,007,551
Other noncurrent assets	-	4,789	2,029	-	277	7,095
<b>Total noncurrent assets</b>	<b>133,737</b>	<b>271,173</b>	<b>489,691</b>	<b>191,016</b>	<b>120,104</b>	<b>1,205,721</b>
<b>Total assets</b>	<b>161,515</b>	<b>329,738</b>	<b>596,174</b>	<b>274,545</b>	<b>166,983</b>	<b>1,528,955</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Accounts payable	1,834	2,585	12,065	3,550	1,567	21,601
Current portion of long-term debt	2,130	8,648	3,948	8,558	3,560	26,844
Salaries, health, disability, and benefits payable	3,613	4,817	-	-	4,112	12,542
Deferred revenue	2,682	5,770	11,458	11,766	-	31,676
Accrued liability for compensated absences	1,717	-	-	3,637	-	5,354
Deposits held in custody for others	403	926	3,990	3,609	-	8,928
Other current liabilities	-	3,374	-	-	2,030	5,404
<b>Total current liabilities</b>	<b>12,639</b>	<b>26,120</b>	<b>31,461</b>	<b>31,120</b>	<b>11,269</b>	<b>112,609</b>
<b>Noncurrent liabilities</b>						
Accrued liability for compensated absences	-	862	6,236	1,436	1,364	9,898
Revenue bonds/notes payable	33,993	75,649	77,856	70,547	94,328	352,373
Advances from federal government	-	-	8,422	-	-	8,422
Other noncurrent liabilities	-	-	-	-	526	526
<b>Total noncurrent liabilities</b>	<b>33,993</b>	<b>76,511</b>	<b>92,514</b>	<b>71,983</b>	<b>96,218</b>	<b>371,219</b>
<b>Total liabilities</b>	<b>46,632</b>	<b>102,631</b>	<b>123,975</b>	<b>103,103</b>	<b>107,487</b>	<b>483,828</b>
<b>Net assets</b>						
<b>Invested in capital assets, net of related debt</b>	<b>56,615</b>	<b>139,035</b>	<b>330,681</b>	<b>111,661</b>	<b>12,926</b>	<b>650,918</b>
<b>Restricted</b>						
<b>Nonexpendable</b>						
Expendable	2,123	866	937	-	-	3,926
Instruction and Research	-	1,556	-	-	22	1,578
Student Aid	995	9,382	9,825	-	-	20,202
Construction	1,810	8,645	5,933	19,142	15,354	50,884
Other	1,531	953	8,550	4,204	2,099	17,337
<b>Total Expendable</b>	<b>4,336</b>	<b>20,536</b>	<b>24,307</b>	<b>23,346</b>	<b>17,475</b>	<b>90,000</b>
<b>Unrestricted</b>	<b>51,809</b>	<b>66,670</b>	<b>116,274</b>	<b>36,435</b>	<b>29,095</b>	<b>300,283</b>
<b>Total net assets</b>	<b>\$ 114,883</b>	<b>\$ 227,107</b>	<b>\$ 472,199</b>	<b>\$ 171,442</b>	<b>\$ 59,496</b>	<b>\$ 1,045,127</b>

**State of Indiana**  
**Combining Statement of Activities**  
**Non-Major Discretely Presented Component Units -**  
**Colleges and Universities**  
**For the Fiscal Year Ended June 30, 2002**  
(amounts expressed in thousands)

	<u>Program Revenues</u>				<b>Net (Expense) Revenue</b>
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	
Vincennes University	\$ 88,109	\$ 30,710	\$ 27,240	\$ 127	\$ (30,032)
Indiana State University	173,383	57,595	21,929	3,928	(89,931)
Ball State University	288,047	118,253	48,882	1,890	(119,022)
Indiana Vocational Technical College	257,355	73,381	74,689	4,091	(105,194)
University of Southern Indiana	84,602	36,557	10,497	175	(37,373)
<b>Total component units</b>	<b>\$ 891,496</b>	<b>\$ 316,496</b>	<b>\$ 183,237</b>	<b>\$ 10,211</b>	<b>(381,552)</b>
General revenues:					
Interest and investment earnings					18,693
Payments from State of Indiana					400,211
Other					7,610
Total general revenues					<u>426,514</u>
Change in net assets					44,962
Net assets - beginning					<u>1,000,165</u>
Net assets - ending					<u>\$ 1,045,127</u>

